

SIGNIFICANT PROVISIONS OF STATE UNEMPLOYMENT COMPENSATION LAWS, JUNE 1, 1940¹

State and type of fund	Size of firms covered	Contribution rate for 1940 (percentage of wages)	Month first payable	Weeks of waiting period	Weekly benefit rate	Maximum per week	Minimum per week	Duration in a given 52-week period ²	
								Maximum number times weekly benefit amount payable	Total amount of benefit as a proportion of wages earned in prior period
ALABAMA: Pooled	Employer of 8 or more in 20 weeks; also all employers liable to Federal tax.	Employer, 2.7 percent on wages up to \$3,000; employee, 1 percent on wages up to \$3,000.	J a n. 1938.	3	1/6 of high quarter's wages, established by table in law.	\$15	\$2	20	1/2 in 4 quarters.
ALASKA: Pooled, experience rating.	Employer of 8 or more in 20 weeks.	Employer, 2.7 percent on wages up to \$3,000.	J a n. 1938.	2	1/6 of high quarter's wages.	16	\$5	16	Do.
ARIZONA: Pooled, experience rating.	Employer of 3 or more in 20 weeks.	do.	J a n. 1938.	2	50 percent of full-time weekly wage.	15	\$5 or 1/2 of full-time weekly wage.	14	1/2 in 8 to 11 quarters.
ARKANSAS: Pooled, experience rating.	Employer of 1 or more in 20 weeks.	Employer, 2.7 percent on wages up to \$3,000.	J a n. 1939.	2	1/6 of high quarter's wages.	15	\$3	16	1/2 in 4 quarters.
CALIFORNIA: Pooled, experience rating. Exempt unemployment benefit and guaranteed employment plans.	Employer of 4 or more in 20 weeks.	Employer, 2.7 percent on wages up to \$3,000; employee, 1 percent on wages up to \$3,000, not to exceed 50 percent of general employer rate.	J a n. 1938.	2	1/6 of high quarter's wages, established by table in law.	18	\$10	26	to 54 percent in 4 quarters, according to schedule of wage classes.
COLORADO: Pooled, experience rating.	Employer of 8 or more in 20 weeks; also all employers liable to Federal tax.	Employer, 2.7 percent.	J a n. 1939.	2	1/6 of high quarter's wages.	15	\$5	16	1/2 in 4 quarters.
CONNECTICUT: Pooled, experience rating.	Employer of 5 or more in 20 weeks.	do.	J a n. 1938.	2	Established by law.	15	do.	13	15 1/2 to 23 percent in 4 quarters, according to schedule of wage classes.
DELAWARE: Pooled, experience rating.	Employer of 1 or more in 20 weeks; also all employers liable to Federal tax.	do.	J a n. 1939.	2	1/6 of high quarter's wages.	15	do.	13	1/2 in 4 quarters.
DISTRICT OF COLUMBIA: Pooled, experience rating.	Employer of 1 or more.	Employer, 3 percent.	J a n. 1938.	3	40 percent of average weekly wage, plus allowance for dependents up to maximum of 65 percent.	15	None.	16 (plus additional benefit on basis of ratio provisions)	1 week's benefit to 3 weeks of employment in past 104 weeks, plus additional benefits at 1 to 20 in past 260 weeks.
FLORIDA: Pooled, experience rating. Guaranteed employment plans.	Employer of 8 or more in 20 weeks.	Employer, 2.7 percent on wages up to \$3,000.	J a n. 1939.	2	1/6 of high quarter's wages, established by table in law.	15	\$3	16	1/2 in 8 quarters.
GEORGIA: Pooled	do.	Employer, 2.7 percent.	do.	2	1/6 of high quarter's wage.	15	\$5 or 1/2 of full-time weekly wage.	16	1/2 in 8 to 11 quarters.

¹ Prepared for ready reference and comparison purposes. Because of the impossibility of giving qualifications and alternatives in brief summary form, the State law and State Employment Security Agency should be consulted for authoritative information.

² The lesser of the alternative amounts given in the two columns is used.

BENEFITS

State and type of fund	Size of firms covered	Contribution rate for 1940 (percentage of wages)	Month first payable	Weeks of initial waiting period	Weekly benefit rate	Maximum per week	Minimum per week	Duration in a given 52-week period ¹	
								Maximum number times weekly benefit amount payable	Total amount of bene- fits as a proportion of wages earned in prior period
HAWAII: Pooled, ex- perience rating. IDAHO: Pooled.	Employer of 1 or more in 20 weeks. Employer with \$78 or more wages pay- able in 1 quarter. Employer of 6 or more in 20 weeks. Employer of 8 or more in 20 weeks.	Employer, 2.7 per- cent. do.	J a n . 1939. S e p t . 1938	2	$\frac{1}{3}$ s of high quarter's wages. Established by weighted table in law.	\$15 18	\$5. do.	16 17	$\frac{1}{2}$ in 4 quarters. $\frac{1}{4}$ in 4 quarters.
ILLINOIS: Pooled, experience rating. INDIANA: Contribu- tions of 0.135 percent of employer's pay roll pooled, remainder employer reserve. Guaranteed employ- ment accounts. IOWA: Pooled, exper- ience rating.	do. do. do. Employer of 8 or more in 15 weeks; also all employers liable to Federal tax. Employer of 8 or more in 20 weeks.	do. Employer, deter- mined by exper- ience rating.	J u l y 1939. A p r . 1938.	2 2	$\frac{1}{3}$ s of high quarter's wages. $\frac{1}{3}$ s of high quarter's wages.	16 15	\$7. None. A \$5 minimum is authorized within discre- tion of State agency.	16 15	Do. 16 percent in 5 quarters. ^{3 4}
KANSAS: Pooled, ex- perience rating.	Employer of 8 or more in 20 weeks.	do.	J a n . 1939.	2	$\frac{1}{3}$ s of high quarter's wages.	15	\$5 or 6 percent of high quar- ter's wages. ⁵ \$8 (for 2-week period).	16 percent in 4 quarters.	Uniform dura- tion.
KENTUCKY: Em- ployer reserve; em- ployee contributions and earnings from investment pooled.	Employer of 4 or more in 3 quarters of preceding year, to each of whom \$50 payable in each such quarter, or of 8 or more in 20 weeks.	Employer, 2.7 per- cent, and for those not subject to Fed- eral tax, 3 percent, on wages up to \$3,000; employee, 1 percent, not to exceed 50 percent of employer's con- tribution, on wages up to \$3,000 per employer.	do.	2	Based on schedule of annual wages.	30 (for 2-week period)	8 times benefit (for 2-week period)	16 percent in 4 quarters.	Uniform dura- tion.
LOUISIANA: Pooled, experience rating.	Employer of 4 or more in 20 weeks or 12 or more in 10 weeks.	Employer, 2.7 per- cent; employee, 0.5 percent.	J a n . 1938.	2	50 percent of full- time weekly wage.	18	do.	18	$\frac{1}{2}$ in 8 to 11 quarters.
MAINE: Pooled.	Employer of 8 or more in 20 weeks; also all employers liable to Federal tax.	Employer, 2.7 per- cent.	do.	2	Based on schedule of annual wages.	15	\$3.	16 (uniform duration)	Uniform dura- tion.
MARYLAND: Pooled.	Employer of 4 or more in 20 weeks.	do.	do.	2	$\frac{1}{3}$ s of high quarter's wages, established by table in law.	15	\$5.	16	$\frac{1}{4}$ in 4 quarters.
MASSACHUSETTS: Pooled, experience rating.	Employer of 4 or more in 20 weeks; also all employers liable to Federal tax.	Employer, 2.7 per- cent on wages up to \$3,000.	do.	2	Established by weighted table in law.	15	\$6.	20	30 percent in 4 quarters.
MICHIGAN: Pooled, experience rating.	Employer of 8 or more in 20 weeks; also all employers liable to Federal tax.	Employer, 3 percent on wages up to \$3,000.	J u l y 1938.	2	$\frac{1}{3}$ s of high quarter's wages.	16	\$7, if high quar- ter's wages \$100-\$175; \$6, if less than \$100.	16	$\frac{1}{4}$ in 4 quarters. ³
MINNESOTA: Pooled, experience rating.	Employer of 1 or more in 20 weeks and of 8 or more outside cities with population of 10,000 or more.	Employer, 2.7 per- cent.	J a n . 1938.	2	do.	15	\$5.	16	$\frac{1}{2}$ in 4 quarters.

MISSISSIPPI: Pooled	Employer of 8 or more in 20 weeks.	Employer, 2.7 percent on wages up to \$3,000.	A P R. 1938.	2	1/2 of high quarter's wages.	15	\$3.	14 (uniform duration)	Uniform duration.
MISSOURI: Pooled, experience rating.	do.	do.	J a n. 1939.	3	1/2 of high quarter's wages.	15	\$5 or 6 percent of high quarter's wages.	12	16 percent in 8 to 12 quarters.
MONTANA: Pooled	Employer of 1 or more in 20 weeks; if year's pay not over \$500.	do.	J u l y 1939.	2	do.	15	\$5.	16 (uniform duration)	Uniform duration.
NEBRASKA: Employer reserve; earnings in pooled account.	Employer of 8 or more in 20 weeks.	Employer, determined by experience rating. Contributions are on wages up to \$3,000.	J a n. 1939.	2	50 percent of full-time weekly wage.	15	\$5.	16	1/2 in 4 quarters.
NEVADA: Pooled, experience rating.	Employer with \$225 or more wages payable in 1 quarter.	Employer, 2.7 percent.	do.	2	1/2 of high quarter's wages.	15	do.	18	Do.
NEW HAMPSHIRE: Pooled, experience rating.	Employer of 4 or more in 20 weeks, also all employers liable to Federal tax.	Employer, 2.7 percent on wages up to \$3,000.	J a n. 1938.	2	1/2 of high quarter's wages.	15	do.	16	1/2 in 4 quarters.
NEW JERSEY: Pooled, experience rating.	Employer of 8 or more in 20 weeks.	Employer, 2.7 percent on wages up to \$3,000; employee, 1 percent on wages up to \$3,000.	J a n. 1939.	2	do.	15	do.	16	Do.
NEW MEXICO: Pooled, experience rating.	Employer with \$450 or more wages payable in 1 quarter, or employer of 2 or more in 13 weeks.	Employer, 2.7 percent.	D e c. 1938.	2	1/2 of high quarter's wages, established by table in law.	15	\$3.	16	1/2 in 4 quarters.
NEW YORK: Pooled	Employer of 4 or more in 15 days.	Employer, 2.7 percent on wages up to \$3,000.	J a n. 1938.	3	1/2 of high quarter's wages, established by table in law.	15	\$7.	13 (uniform duration)	Uniform duration.
NORTH CAROLINA: 1/2 of contributions to employer reserve; remainder pooled.	Employer of 8 or more in 20 weeks.	Employer, 2.7 percent.	do.	2	Based on schedule of annual wages.	15	\$1.50.	16 (uniform duration)	Do.
NORTH DAKOTA: Pooled, experience rating.	do.	do.	J a n. 1939.	2	50 percent of full-time weekly wage.	15	\$5.	16	1/2 in 4 quarters.
OHIO: Pooled, experience rating.	Employer of 3 or more at any one time.	Employer, 2.7 percent on wages up to \$3,000.	do.	3	50 percent of average weekly wage.	15	None.	16 (within any 12 months, uniform duration)	Uniform duration.
OKLAHOMA: Pooled, experience rating.	Employer of 8 or more in 20 weeks.	Employer, 2.7 percent.	D e c. 1938.	2	50 percent of full-time weekly wage.	15	\$8 or 1/2 of full-time weekly wage.	16	1/2 in 4 quarters.
OREGON: Pooled, experience rating.	Employer of 4 or more in any 1 day in any calendar quarter with pay roll of \$500.	Employer, 2.7 percent on wages up to \$3,000.	J a n. 1938.	3	1/2 of high quarter's wages.	15	\$7.	16	Do.
PENNSYLVANIA: Pooled.	Employer of 1 or more in 20 weeks.	do.	do.	3	50 percent of full-time weekly wage.	15	\$7.50.	13	1/2 in 8 quarters.

¹ Payable in any "benefit period."

² But benefits are paid at the rate of \$5 per week until benefit rights are exhausted, even though the computed minimum is less than \$5.

³ Lesser of \$200 or 30 percent of base period wages if such wages are less than \$800.

State and type of fund	Size of firms covered	Contribution rate for 1940 (percentage of wages)	Month first payable	Weeks of initial waiting period	Weekly benefit rate	Maximum per week	Minimum per week	BENEFITS	
								Dur- ation period	Total amount of bene- fits as a proportion of wages earned in prior period
RHODE ISLAND: Pooled.	Employer of 4 or more in 20 weeks; also all employers liable to Federal tax.	Employer, 2.7 percent on wages up to \$3,000; employee, 1.5 percent on wages up to \$3,000.	Jan. 1938.	1	Established by law.	\$16	\$6.	16 (uniform duration)	18 to 30 percent in 4 quarters, according to schedule of wage classes.
SOUTH CAROLINA: Pooled, experience rating.	Employer of 8 or more in 20 weeks.	Employer, 2.7 percent on wages up to \$3,000.	July 1938.	2	$\frac{1}{4}$ of high quarter's wages established by table in law.	15	\$3	16 (uniform duration)	Uniform duration.
SOUTH DAKOTA: $\frac{1}{2}$ employer reserve, remainder pooled.	Employer of 8 or more in 20 weeks; also all employers liable to Federal tax.	Employer, determined by experience rating. Contributions are on wages up to \$3,000.	Jan. 1939.	3	Based on schedule of annual wages.	15	do.	14 (uniform duration)	Do.
TENNESSEE: Pooled, experience rating.	Employer of 8 or more in 20 weeks.	Employer, 2.7 percent.	Jan. 1938.	2	$\frac{1}{2}$ of high quarter's wages, established by table in law.	15	\$4	16 (uniform duration)	Do.
TEXAS: Pooled, experience rating.	do.	do.	do.	1	$\frac{1}{3}$ of high quarter's wages (for 2-week period).	30 (for 2-week period)	\$10 (for 2-week period).	8 times benefit (for 2-week period)	$\frac{1}{2}$ in 4 quarters.
UTAH: Pooled, experience rating.	Employer with \$140 or more wages payable in 1 quarter.	do.	do.	2	$\frac{1}{4}$ of high quarter's wages.	16	\$5.	16	Do.
VERMONT: Employer's contribution over 0.54 percent to employer's reserve; remainder pooled.	Employer of 8 or more in 20 weeks; also all employers liable to Federal tax.	Employer, 2.7 percent on wages up to \$3,000.	do.	3	50 percent of full-time weekly wage.	15	\$5 or $\frac{1}{4}$ of full-time weekly wage.	14	$\frac{1}{2}$ in 4 quarters.
VIRGINIA: Pooled, experience rating.	Employer of 8 or more in 20 weeks.	do.	do.	2	$\frac{1}{2}$ of high quarter's wages.	15	\$3.	16	6 to 16 weeks duration, according to schedule of annual earnings.
WASHINGTON: Pooled.	do.	Employer, 2.7 percent on wages up to \$3,000.	Jan. 1939.	2	$\frac{1}{2}$ of high quarter's wages.	15	\$7.	16	$\frac{1}{2}$ in 4 quarters.
WEST VIRGINIA: Pooled, experience rating.	do.	Employer, 2.7 percent.	Jan. 1938.	3	Based on schedule of annual wages.	15	\$3.	14 (uniform duration)	Uniform duration.
WISCONSIN: Employer reserve; earnings pooled.	Employer of 6 or more in 18 weeks.	Employer, determined by experience rating. Contributions are on wages up to \$3,000 (except when employer contributes more than 2.7 percent).	July 1936.	2	50 percent of average weekly wage.	15	\$6.	15	From any one employer's account, 1 week's benefit to each 3 weeks of employment within 52 weeks preceding close of employment.
WYOMING: Pooled, experience rating.	Employer of 1 or more in 20 weeks, and with \$150 or more wages payable in 1 quarter.	Employer, 2.7 percent.	Jan. 1939.	2	$\frac{1}{2}$ of high quarter's wages.	18	\$5.	14	$\frac{1}{2}$ in 4 quarters.